

Ordinance No. 17-005

AN ORDINANCE amending Chapter 78, Article II of the Village of Weston Municipal Code to establish a Tourism Commission and address changes in State law regarding Room Tax use.

WHEREAS, Section 78.105 of the Village of Weston Municipal Code currently provides for the imposition of a tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotel keepers, motel operators and other persons furnishing accommodations that are available to the public, (the “Room Tax”); and

WHEREAS, Wis. Stat. § 66.0615 requires the Village of Weston to spend a percentage of all Room Tax revenue collected on “tourism promotion and tourism development” as defined by Wis. Stat. § 66.0615(1)(fm); and

WHEREAS, Wis. Stat. § 66.0615(1m)(a) requires the Village of Weston to forward to a tourism entity or a commission that percentage of Room Tax revenue that must be spent on tourism promotion and tourism development; and

WHEREAS, Wis. Stat. § 66.0615(1m)(b) provides that a single municipality, like the Village of Weston, may create a commission to coordinate tourism promotion and tourism development within the Village of Weston; and

WHEREAS, the Village of Weston now desires to establish such a commission to be known as the Weston Tourism Commission (the “Commission”).

NOW, THEREFORE, the Village Board of the Village of Weston, Wisconsin does hereby ordain as follows:

1. That Chapter 78, Article II (Room Tax) of the Village of Weston Municipal Code is amended as follows:

Sec. 78.101. Definitions.

The definitions of words, terms and phrases, when used in this article, shall have the meanings ascribed to them in Wis. Stat. § 66.0615, unless the context clearly indicates a different meaning.

Sec. 78.102. Imposition of tax.

- (a) Pursuant to Wis. Stat. § 66.0615, a Room Tax is imposed on the privilege and service of furnishing, at retail, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such Room Tax shall be at the rate of 8% of the gross receipts from such retail furnishings of rooms or lodgings. Such Room Tax shall not be subject to the selective sales tax imposed by Wis. Stat. § 77.52 (2)(a)1.

- (b) Sales of rooms to the federal government, State of Wisconsin, Wisconsin local governmental units, and other entities holding tax-exempt certificates shall be exempt from the Room Tax imposed under this article. The exemption shall be granted only if the following conditions have been met for any sale of a room:
 - (1) The retailer shall bill the lodging in the name of the exempt entity; and
 - (2) The retailer must be provided with either:
 - a. In the case of federal, State of Wisconsin or local governmental units, a tax-exempt status number and a letter of authorization or purchase order from the governmental unit, or
 - b. In the case of other tax-exempt entities, the entities certificate of exempt status number.

Sec. 78.103. Tax moneys.

- (a) **Collection of tax.** This section shall be administered by the Village Finance Director/Treasurer. The Room Tax is imposed for each calendar quarter, or first partial calendar quarter, and is due within thirty (30) days of the end of that quarter. A return shall be filed with the Village Finance Director/Treasurer, with each quarterly payment. The return shall itemize the gross receipts of the preceding calendar quarter from the retail furnishing of rooms or lodging, the amount of taxes imposed for such period, and such other information as the Village Finance Director/Treasurer deems necessary. Every person required to file such quarterly return shall, with the first return, elect to file on an annual calendar year or fiscal year. An annual return shall be filed with the Village Finance Director/Treasurer summarizing the quarterly returns, reconciling and adjusting for errors in the quarterly returns, and containing such additional information as the Village Finance Director/Treasurer requires. The annual return shall be filed within 90 days of the close of each calendar or fiscal year. The annual returns shall be made on forms as prescribed by the Village Finance Director/Treasurer. All returns shall be signed by the person required to file a return or duly authorized agent. The Village Finance Director/Treasurer may, for good cause, extend the time for filing any return for up to thirty (30) days after its original due date.
- (b) **Distribution of tax.** Some of the Room Tax shall be retained by the Village for unrestricted use and the remaining amount shall be forwarded to the Weston Tourism Commission for tourism promotion and tourism development. Beginning with the Room Tax collected on January 1, 2017, the Village shall retain, each year, the greater of either 30% of the Room Tax collected for that year or one of the following amounts:

- (1) For the fiscal year 2017, the same dollar amount of the Room Tax retained as the Village retained in its 2014 fiscal year.
 - (2) For the fiscal year, 2018, the same dollar amount of the Room Tax retained as the Village retained in its 2013 fiscal year.
 - (3) For the fiscal year, 2019, the same dollar amount of the Room Tax retained as the Village retained in its 2012 fiscal year.
 - (4) For the fiscal year, 2020, the same dollar amount of the Room Tax retained as the Village retained in its 2011 fiscal year.
 - (5) For the fiscal year, 2021 and thereafter, the same dollar amount of the Room Tax retained as the Village retained in its 2010 fiscal year.
- (c) ***Weston Tourism Commission.*** The Weston Tourism Commission (the “Commission”) shall consist of five members who shall serve without compensation. All members shall be adult residents of the Village of Weston. At least one of the members shall represent the Wisconsin hotel and motel industry.
- (1) **Appointments.** Members of the Commission shall be appointed by the Village President and confirmed by a majority vote of the members of the Village Board who are present when the vote is taken. Members shall serve for a one year term, at the pleasure of the appointing official, and may be re-appointed. The Commission shall, from among its members, elect a chairperson, vice chairperson, and secretary.
 - (2) **Meetings.**
 - a. All meetings of the Commission shall be at the call of the Chairperson or upon written request of any two (2) members directing the Secretary to hold such meetings.
 - b. Three (3) members present at the meeting shall constitute a quorum.
 - c. Notice of the time and place of all Commission meetings shall be posted in accordance with Wisconsin State Statutes.
 - d. The Commission shall keep minutes of its proceedings and shall keep other pertinent records that may come into the Commission’s possession. Commission records are subject to the Wisconsin Public Records Law, subject to the confidentiality requirements of the Wisconsin Room Tax Statute. The Chairperson or his/her designee shall be designated to serve as custodian of the Commission’s records.
 - e. The Commission shall have the power to make such rules and regulations as may be required for the ordinary conduct of its business.

(3) Powers and Duties.

- a. The Commission shall have the powers and duties conferred upon it by Wis. Stat § 66.0615. All Room Tax revenue provided to the Commission shall be spent on tourism promotion and tourism development within the Village of Weston including, but not limited to, marketing projects, transient tourist information services and tangible municipal development activities.
- b. Any contract entered into by the Commission shall not be valid and enforceable until approved by the Village Board.
- c. The Commission shall provide an annual report to the Village Board itemizing the amounts and purposes for which the Room Tax revenues were allocated.

Sec. 78.104. Audit.

If the Village Board or the Village Finance Director/Treasurer has probable cause to believe that the correct amount of Room Tax has not been assessed or that a return is not correct, the Village or the Village Finance Director/Treasurer may order the inspection and auditing of the financial records of any person subject to the Room Tax pertaining to the furnishing of accommodations to determine whether the correct amount of Room Tax is assessed and whether any Room Tax return is correct. Any person who fails to comply with a request to inspect and audit the person's financial records shall be subject to a forfeiture not to exceed 5% of the Room Tax due for the quarter or quarters involved.

Sec. 78.105. Failure to file.

If any person fails to file a return as required by this article, the Room Tax due shall be determined by the Village Finance Director/Treasurer using his/her best judgment.

Sec. 78.106. Interest.

Room Tax not paid before the due date shall bear interest at the rate of 1% per month on the unpaid balance. An extension of time to file a return shall not extend the due date of Room Tax payment for purposes of interest computation.

Sec. 78.107. Refund.

No refund or modification of any Room Tax determination may be granted until the person files a correct Room Tax return and permits the Village Finance Director/Treasurer to inspect and audit the person's financial records.

Sec. 78.108. Forfeiture for failure to pay Room Tax.

Any person who is subject to the Room Tax imposed by this article who fails to pay the Room Tax due under Sec. 78.102 shall be subject to a forfeiture not to exceed 25% of the Room Tax due for the previous year or \$5,000, whichever is less.

Sec. 78.109. Maintaining records and confidentiality.

- (a) Every person subject to the Room Tax shall keep or cause to be kept such records, receipts, invoices and other pertinent papers in such form as the Village Finance Director/Treasurer requires.
- (b) All information obtained from an audit are deemed confidential, except for the persons using the information in the discharge of duties imposed by law or of the duties of their office or by order of a court. The Village may use the information to publish statistics classified so as not to disclose the identity of particular returns. The Village may exchange audit information with the Department of Revenue. Any person violating this subsection are subject to a forfeiture of not less than \$100 nor more than \$500.

Sec. 78.110. Permit.

- (a) Every person furnishing rooms or lodging under Sec. 78.102 shall file with the Village Clerk an application for a permit to operate a hotel or motel for each place of business. Every application for a permit shall be made upon a form prescribed by the Village Clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the place of business, and such other information as the Village Clerk requires. The application shall be signed by the owner if a sole proprietor and, if not a sole proprietor, by the person authorized to act on behalf of such sellers. At the time of making an application, the applicant shall pay to the Village Clerk a fee as provided in the Village fee schedule for each permit.
- (b) In order to protect the revenue of the Village, the Village Clerk may require any person liable for the Room Tax imposed by this article to place with the Village Clerk, before or after a permit is issued, such security or bond, as the Village Clerk determines. If any taxpayer fails or refuses to place such security or bond, the Village Clerk may refuse or revoke such permit. If any taxpayer is delinquent in the payment of the Room Taxes imposed by this article, the Village Clerk may, upon ten days' notice, recover the Room Taxes, interest and penalties from the security or bond placed with the Village Clerk by such taxpayer. No interest shall be paid or allowed by the Village to any person for the deposit of such security or bond.
- (c) After compliance with subsections (a) and (b) of this section by the applicant, the Village Clerk shall grant and issue to each applicant a separate permit for each place of business within the Village. Such permit is not assignable and is valid only for

the person in whose name it is issued and for the transaction of business at the place designated. It shall at all times be conspicuously displayed at the place for which issued.

Sec. 78.111. Revocation of permit.

Whenever any person fails to comply with this article, the Village Clerk may revoke or suspend any or all of the permits held by such person, upon ten days' notification and after affording such person the opportunity to show cause why the permit should not be revoked. The Village Clerk shall give to such person written notice of the suspension or revocation of any of such person's permits. The Village Clerk shall not issue a new permit after the revocation of a permit unless the Village Clerk is satisfied that the former holder of the permit will comply with the provisions of this article. The fee prescribed in the village fee schedule shall be imposed for the renewal or issuance of a permit that has been previously suspended or revoked.

Sec. 78.112. Sale of business.

If any person liable for any amount of Room Tax under this article sells out the business or stock or goods or quits the business, such person's successors or assigns shall withhold a sufficient amount of the purchase price to cover such amount of Room Tax until the former owner produces a receipt from the Village Finance Director/Treasurer showing that it has been paid or a certificate stating that no amount is due. If a person subject to the Room Tax imposed by this article fails to withhold such amount of Room Tax from the purchase price as required, the person shall become personally liable for payment of Room Tax owed.

2. That the ordinance shall become effective on adoption or publication in accordance with applicable state statutes.

Adopted this 20th day of February, 2017

VILLAGE BOARD, VILLAGE OF WESTON

By: Barbara J. Ermeling
Barbara Ermeling, President

ATTEST: Sherry Weinlauf
Sherry Weinlauf, Clerk

APPROVED: 2-20-17

ADOPTED: 2-20-17

PUBLISHED: 2-22-17

Notice of Newly Enacted Ordinances

Please take notice that the Village Board of Weston, Wisconsin enacted the following ordinances on February 20, 2017:

1. Ordinance No. 17-001: An Ordinance Repealing Chapter 46 of the Code of Ordinances of the Village of Weston Entitled "Mobile Homes" and Amending, Renaming, Renumbering and Recreating a New Chapter 46 of the Code of Ordinances Named "Manufactured and Mobile Home Communities".
2. Ordinance No. 17-002: An Ordinance Adopting the 2017 Official Zoning Map and Official Extraterritorial Zoning Map for the Village of Weston.
3. Ordinance No. 17-003: An Ordinance to Adopt Components of the Village's Comprehensive Plan; consisting of the Camp Phillips Corridor Plan as part of Volume 3-Supplemental Plans.
4. Ordinance No. 17-004: An Ordinance Amending Article I., Offenses and Miscellaneous Provisions, Section 54.102 Firearms and Weapons Restricted Where Prohibited of the Municipal Code for the Village of Weston, Marathon County, Wisconsin.
5. Ordinance No. 17-005: An Ordinance Amending Chapter 78, Article II of the Village of Weston Municipal Code to establish a Tourism Commission and address changes in State Law Regarding Room Tax Use.

The full text of the newly enacted Ordinances may be obtained at the office of the Village Clerk, 5500 Schofield Avenue, Weston, Wisconsin or through the Village's website at <http://www.westonwi.gov/499/Adopted-Ordinances>.

Dated this 21st day of February, 2016
Sherry Weinkauff, Village Clerk

Published: 2/22/2017

DAILY HERALD media

A GANNETT COMPANY

STATE OF WISCONSIN
BROWN COUNTY

WESTON VILLAGE OF
5500 SCHOFIELD AVE
WESTON

VOUCHER APPROVAL

Account Number:

WI 544764333

10-06-56910 -321-000

Description: WDH Ordinance publication

Ord No 17-002

Approved by

JDH
Initials

3/9/17
Date

\$6.02

I, being duly sworn, doth depose and say I am an authorized representative of The Wausau Daily Herald, a newspaper at Wausau Wisconsin and that an advertisement of which the annexed is a true copy, taken from said paper, which published therein on:

Account Number: GWM-WES425
Order Number: 0001947766
No. of Affidavits: 1
Total Ad Cost: \$30.09
Published Dates: 02/22/17

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WDH Ord Publication

Ord No 17-001,

17-004, 17-005

\$18.05

10-06-56930-321-000

WDH Ord Publication Ord No 17-003

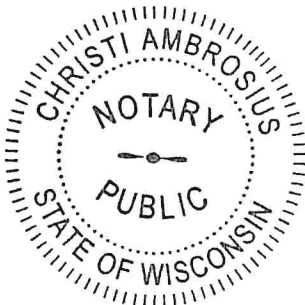
\$6.02

(Signed)

Sherry Weinkauff
Legal Clerk

(Date)

2/23/17



Signed and sworn before me

Christi Ambrosius

My commission expires

1-12-21

WESTON VILLAGE OF
Re: Newly Enacted Ordinances